THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.12437 OF 2007

DATED 19th June, 2007

Between:

M/s Card Box Company …Petitioner

And

The Commercial Tax Officer
And another …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE S.ANANDA REDDY

WRIT PETITION NO.12437 OF 2007

O R D E R ***(Per the Hon'ble Sri Justice Bilal Nazki):***

Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

The petitioner is aggrieved of an order passed by the second respondent-the Deputy Commissioner in revision assessing the petitioner for tax at gross turnover of Rs.6,75,26,327/- and net turnover of Rs.1,06,98,252/-. The case of the petitioner was that the activity he was engaged in was not exigible to tax as he was only printing the books as per the specifications and directions of the publishers. The publishers themselves supplied the material that was used for printing the books and most of the work he did is for the Government of Andhra Pradesh. The revisional authority noting the contentions, however, came to the conclusion that the petitioner neither furnished the books of accounts nor furnished any other documentary evidence in support of his claim that the material for printing was being supplied by the publishers. However, there is a letter on record issued by the petitioner to the Deputy Commissioner, which finds a mention in the impugned order itself. In this letter, it is stated-

> *"With reference to the above subject, in continuation of our reply letter dated 14-02-2006, we herewith enclose proof of delivery challans in support of paper supplied by the customers for their printing works on job work basis.*
>
> *We are undertaking printing works of text books*

on job work basis from A.P.Govt.Text Book Press, Asia Book House, Dachepally Publishers, Blooms Publications and Arkbird Publications etc.

The job work turnover relates to above parties, and they will supply the paper as well as printing material for printing of Text Books. And we are collecting only printing charges there is no transaction of transfer of property in the said works."

In view of this letter, which is mentioned in the impugned order, we find that the finding of the Deputy Commissioner that the petitioner had not produced any documentary evidence to prove his contention was not right. The Deputy Commissioner has failed to consider the documents produced by the petitioner. Therefore, we set aside the order impugned and remand the matter to the authority concerned, who may pass an order afresh after giving an opportunity of hearing to the petitioner. To avoid any delay, we direct the petitioner to present himself before the revisional authority on ***03-07-2007***. No further notice needed to be given by the revisional authority to the petitioner.

The writ petition is accordingly allowed. No order as to costs.

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(Bilal Nazki, J)

Dated 19th June, 2007

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(S.Ananda Reddy, J)

Note: Issue C.C in two days

(b/o)

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